

Inheritance Tax

Utah's estate tax system is commonly referred to as a "pick up" tax. This is because Utah picks up all or a portion of, the credit for state death taxes allowed on the federal estate tax return (federal form 706 or 706NA). Federal changes phased out the national inheritance tax and, therefore, eliminated Utah's inheritance tax after December 31, 2004. Since there is no longer a federal credit for state death taxes on the federal estate tax return, there is no longer basis for the Utah inheritance tax.

Utah inheritance tax returns do not need to be filed. Utah does not require an Inheritance Tax Waiver.

Municipal Energy Tax

All municipal energy monthly, quarterly, and annual returns and reports must be filed electronically at taxexpress.utah.gov.

These electronic returns include:

- TC-62E, *Municipal Energy Sales and Use Tax Return*
- TC-62ER, *Municipal Energy Annual Sales and Use Tax Report*
- TC-62ET, *Municipal Energy Report of Transportation Only Volumes*

Excel templates can be used to upload your return information into TAP.

Municipal Telecom, E911 & Poison Control Taxes

Important Information Regarding Electronic Filing and Paying

Starting December 12, 2011, these taxes will be filed and paid using Taxpayer Access Point (TAP). If you already use TAP for other taxes, you will use the same username and password you have now. Otherwise, you can easily set up a new TAP account. Make sure your bookmarks point to [ta](http://taxexpress.utah.gov)

xexpress.utah.gov

and you'll be ready to start.

- [Click here to view all tax rates, including telecom-related](#)
- [Zip+4 boundaries for telecom tax rates](#)
- [Pub-62, *Utah Sales Tax Information for Telecommunications Service Providers*](#)
- [Form TC-29Qi, *911 Emergency Services Schedule \(TC-29Q\) Supplemental Information*](#)
- [TC-34Qi, *Municipal Telecommunications License Tax \(TC-34Q\) Supplemental Information*](#)